

UNITED STATES TAX COURT
WASHINGTON, DC 20217

SUZANNE JEAN MCCRORY,

Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

SR

) Docket No. 3443-18W

ORDER

This I.R.C. §7623(b)(4) case is before the Court on respondent's motion to dismiss for lack of jurisdiction, filed April 18, 2018. Respondent's motion is based upon the ground that the petition was not filed within the period prescribed by I.R.C. §7623(b)(4). Petitioner's objections to respondent's motion are embodied in her opposition, filed May 14, 2018.

Because the time period described in I.R.C. §7623(b)(4) is not jurisdictional, see *Myers v. Commissioner*, 928 F.3d 1025 (D.C. Cir. 2019), it is

ORDERED that respondent's motion is denied. It is further

ORDERED that respondent's answer is due within 60 days from the date of service of this Order.

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
April 24, 2020

SERVED Apr 24 2020